



TO AVOID FILING PENALTY, AIRCRAFT AND MANUFACTURED HOME OWNERS MUST RETURN BY MAY 1ST

☐ Address Correction Requested – New Mailing Address

PLEASE READ INSTRUCTIONS (FRONT AND BACK) CAREFULLY BEFORE COMPLETING.

AP: Aircraft **BT:** Boat **CA:** Camper **CY:** Motorcycle **LT:** Large Truck **MO:** Motor Home
MH: Manufactured Home **TL:** Trailer **TR:** Road Tractor **TT:** Tractor Trailer **VH:** Vehicle

[illegible]

§ 58.1-3518.1(A) OF THE CODE OF VIRGINIA ALLOWS FOR THE ALTERNATIVE METHOD OF FILING FOR ALL OTHER CLASSES OF PROPERTY LISTED ABOVE. TAXPAYERS NEED ONLY FILE THIS RETURN ON OR BEFORE MAY 1 IF THERE HAS BEEN A CHANGE IN OWNERSHIP NAME, ADDRESS, OR SITUS FOR TAXATION. CORRECTIONS, ADDITIONS OR DELETIONS TO PROPERTY OWNED AS OF JANUARY 1 MUST BE REPORTED TO THE COMMISSIONER OF THE REVENUE ON OR BEFORE MAY 1.

Daytime phone number

NOTE: It is a misdemeanor for any person to willfully subscribe a return that he does not believe to be true and correct as to every material matter.
(Code of Virginia - § 58.1-11)

INSTRUCTIONS ON BACK

INSTRUCTIONS

1. According to the records in the Commissioner of the Revenue Office, you owned the property listed on the reverse side of this return as of January 1. If the information printed on this form is complete and correct, you are not required to return this form unless the property listed is an aircraft or manufactured home. If you have changes, additions or deletions to property owned as of January 1, you must make changes on this form, sign, date and return to the Commissioner of the Revenue on or before May 1 to avoid a 10% (of the tax levied) filing penalty.
2. Property owned and normally garaged, docked or parked in Culpeper County as of January 1 of each year is assessable and taxable as personal property. No prorating is provided for persons moving out of Culpeper County or for the disposal of property after January 1. Property is assessed and tax is due for the full year. Tax bills will be mailed prior to the December 5 due date.
3. If the property listed has been disposed of, or is not located in Culpeper County, please indicate date sold or otherwise disposed of, or where it was located January 1.
4. This form should not include items reported on the Return of Business Personal Property.
5. Please indicate class code, year, make, model, ID number, length, horse power, date acquired and original cost of all Tangible Personal Property you owned on January 1 that are not listed on this return.
6. If property listed is a Road Tractor (Semi) or Tractor Trailer meeting the definition of Interstate Contract Carrier with Apportioned Tags issued by the Department of Motor Vehicles (DMV), please attach copies of the previous year International Fuel Tax Act (IFTA) reports. Include a copy of all four quarters as submitted to DMV.
7. **Qualify for PPTR (Y/N)?** The Personal Property Tax Relief (PPTR) amendment of 2005 provides tax relief for any passenger cars, motorcycles, and pickup or panel trucks having a registered gross weight of less than 7,501 pounds. To qualify, a vehicle must be owned by an individual or leased by an individual under a contract requiring that individual to pay the personal property tax AND be used 50% or less for business purposes. Motor homes, trailers and farm use vehicles do not qualify for tax relief.
8. **Active duty military personnel** with a home of record (HOR) other than Virginia may apply for relief of local personal property taxation provided the vehicle is in the active duty military members name(s) only and the vehicle is not used for business purposes. To qualify for relief of local personal property taxation complete the front of this form and attach a copy of your January Leave and Earnings Statement verifying a HOR other than Virginia.
9. ***High mileage:** If you believe your vehicle may qualify for a value adjustment due to high mileage, please be sure to check the high mileage block on the front of this form and submit third party documentation with this form on or before May 1. Documentation must be legible and must indicate mileage on or before January 1 of the tax assessment year seeking such adjustment. Documentation may be in the form of a state inspection receipt (displaying year, make, model and VIN#), oil change or service center repair receipt, or simply have the garage read your odometer and document it on business letterhead. In order to ensure the highest value reduction, submit documentation indicating the mileage as close to January 1 as possible. By law, if mileage is taken into consideration as an adjustment to January 1 fair market assessed value, the adjustment must be determined using the mileage table included with the January issue of NADA.